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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Financing of the United Nations Mission in Sierra Leone

Financial performance report for the period from 1 July 2002 to 30 June 2003 and proposed budget for the period from 1 July 2004 to 30 June 2005 of the United Nations Mission in Sierra Leone

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2002/03	$669,476,400
Expenditure for 2002/03	$603,085,500
Appropriation for 2003/04	$520,053,600
Proposal submitted by the Secretary-General for 2004/05	$199,799,800
Recommendation of the Advisory Committee for 2004/05	$196,982,200

I. Introduction

1. **The recommendations of the Advisory Committee in paragraphs 22 (a), 25 and 27 below would entail a reduction of $2,817,600 in the proposed budget for the United Nations Mission in Sierra Leone (UNAMSIL) for the period from 1 July 2004 to 30 June 2005 (see A/58/661). The Committee also makes a number of observations and recommendations with regard to the administration and management of the Mission and opportunities for further savings.**

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2. **The Advisory Committee's general report on the administrative and budgetary aspects of the financing of the United Nations peacekeeping operations (A/58/759)contains its views and recommendations on a number of cross-cutting issues. Consequently, in the paragraphs below, the Committee deals with resources and other items that relate specifically to UNAMSIL.**

3. The documents used by the Advisory Committee in its consideration of the financing of UNAMSIL are listed at the end of the present report.

II. Financial performance report for the period from 1 July 2002 to 30 June 2003

4. On the recommendation of the Advisory Committee, the General Assembly, by its resolution 56/251 B of 27 June 2002, appropriated to the Special Account for UNAMSIL the amount of $699,838,300 for the period from 1 July 2002 to 30 June 2003, inclusive of $669,476,400 for the maintenance of the Mission, $27,113,600 for the support account and $3,248,300 for the United Nations Logistics Base at Brindisi, Italy. In the same resolution, the Assembly apportioned among Member States the amount of $532,469,200 for the maintenance of the Mission for the period from 1 July 2002 to 30 June 2003. In its resolution 57/291 A of 20 December 2002, the Assembly, acting on recommendations of the Advisory Committee, apportioned among Member States the amount of $90 million for the maintenance of the Mission for the period from 1 July 2002 to 30 June 2003, thus bringing the total amount for apportionment to $622,469,200.

5. As indicated in the report of the Secretary-General on the financial performance of UNAMSIL (see A/58/660, section III.A), expenditure for the period totalled $603,085,500 gross ($597,506,200 net).

6. The unutilized balance of $66,390,900 was attributable primarily to lower-than-budgeted deployment of military observers (253 actual average, compared with the budgeted level of 260), troops (15,678 actual average, compared with the budgeted strength of 17,240), international staff (305 actual average, compared with the budgeted level of 381) and United Nations Volunteers (152 actual average, compared with the budgeted level of 168) following the drawdown of military contingents and reduced costs for ground and air transportation as a result of the downsizing of the Mission. The unspent balance was offset in part by additional requirements attributable to an increase in the mission subsistence allowance rate from $105 to $115 effective in February 2002 and to an increase in travel requirements.

7. The Advisory Committee notes from section III.B of the performance report that a total of $27,223,000 is indicated for other income and adjustments for the period, comprising $16,517,000 in interest income, $3,265,000 in other/miscellaneous income and $7,620,000 in savings on or cancellation of prior-period obligations, offset by a reduction of $179,000 for prior-period adjustments. The Committee was provided, upon request, with the breakdown of the figure of $7,620,000 for savings on cancellation of prior-period obligations. **The Committee requests that future performance reports include a brief explanation of prior-period adjustments.**

8. The comments of the Advisory Committee on the information in the performance report on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period 1 July 2004 to 30 June 2005, in section IV below.

III. Information on performance for the current period

9. The Advisory Committee was informed that, as at 29 February 2004, a total of $2,445,957,000 had been assessed on Member States in respect of UNAMSIL since its inception. Payments received as at the same date amounted to $2,228,554,220, leaving an outstanding balance of $217,402,780. As at 29 February 2004, the cash position of the Mission was $220.6 million, and unliquidated obligations for the period from 1 July 2002 to 30 June 2003 amounted to $63.1 million.

10. The Advisory Committee was informed that troop cost reimbursement up to 31 December 2003 totalled $723,832,430, while the amount owed for the period from 1 January 2003 to 29 February 2004 was $25,696,556. With regard to contingent-owned equipment, the Committee was informed that, as at 29 February 2004, $294,162,500 had been reimbursed and the estimated amount owed was $374,238,400, while unliquidated obligations for the period up to 30 June 2004 totalled $125,909,000. In respect of death and disability compensation, $3,878,000 had been paid as at 29 February 2004 for 120 claims, 21 claims were pending and unliquidated obligations amounted to $17,114,000.

11. The Advisory Committee was informed that, as at 29 February 2004, the incumbency for UNAMSIL for the period from 1 July 2003 to 30 June 2004 was as follows:

	Posts authorized[a]	*Posts encumbered*	*Vacancy/delayed deployment rate (percentage)*
Military observers	260	256	1.5
Military contingent personnel	12,740	11,227	11.9
Civilian police	170	131	22.9
International staff	368	313	14.9
National staff	605	576	4.8
United Nations Volunteers	163	149	8.6

[a] Representing the authorized strength for February 2004.

12. The Advisory Committee was provided with expenditure data for the period from 1 July 2003 to 30 June 2004 as at 29 February 2004 (see annex I). Expenditure for the period amounted to $455,322,977 gross ($450,629,457 net) against an apportionment of $520,053,600 gross ($514,171,200 net).

13. The Advisory Committee was informed, upon enquiry, that within the available resources in its current budget, UNAMSIL had undertaken additional activities such as supporting the local authority elections scheduled for May 2004 by providing transport, communications and security infrastructure to the National Electoral Commission. A summary of UNAMSIL logistical support to the National

Electoral Commission as at 17 February 2004 is contained in annex II below. The Mission also fully supported the establishment of, and continues to provide logistic support to, the United Nations Mission in Liberia (UNMIL), mainly through the supply of goods from UNAMSIL stocks, as well as through direct procurement for UNMIL. The Committee was informed that reimbursable expenditure incurred by UNAMSIL on behalf of UNMIL amounted to $10.6 million for the current financial period.

14. **The Committee welcomes the support provided by UNAMSIL to United Nations peacekeeping efforts in the region. While recognizing that UNAMSIL is downsizing, the Committee trusts that it and other United Nations missions in West Africa will share logistic and administrative support, to the extent possible, without prejudicing their operational capabilities with respect to their mandates, in order to maximize effectiveness and minimize the cost of missions.**

IV. Proposed budget for the period from 1 July 2004 to 30 June 2005

A. Mandate and planned results

15. **The Advisory Committee commends the Mission for the progress it has made in formulating its budget document (A/58/661) using results-based techniques. It is of the opinion, however, that further improvements could be made in a number of areas. Indicators of achievement (for example, 1.1.1 and 1.2.2) should provide measurable parameters that would allow an objective analysis of progress in the implementation of expected accomplishments. Moreover, the distinction between external factors and expected accomplishments appears to be somewhat blurred (see, for example, component 2, Military).** More general comments and observations on results-based budgeting are contained in the general report of the Advisory Committee on the financing of United Nations peacekeeping operations (A/58/759).

B. Resource requirements

16. The Secretary-General's proposed budget for UNAMSIL contains the maintenance budget of the Mission for the period from 1 July to 31 December 2004, in the amount of $187,315,500 (gross), as well as its liquidation budget for the period from 1 January to 31 March 2005, in the amount of $12,484,300 (gross), for a total estimated requirement of $199,799,800 (gross).

17. The Advisory Committee notes from the report of the Secretary-General of 23 December 2003 to the Security Council (S/2003/1201) that under the modified drawdown plan for the military component of UNAMSIL, the withdrawal of 5,500 troops from September to October 2004 would leave the Mission's strength at approximately 5,000 troops, which are expected to be repatriated by the end of December 2004. However, as stated in paragraph 4 of that report, "it will be essential to conduct a comprehensive assessment of the benchmarks and the progress made in consolidating peace and stability in Sierra Leone, with a view to determining whether further adjustments to the withdrawal plan will be required."

1. Military and police personnel

Category	*Approved 2003/04*[a]	*Proposed 2004/05*
Military observers	260	260 (1 July-31 December)
Military contingent personnel	12,740	10,339 (1 July-30 September)
		8,746 (1-31 October)
		4,914 (1 November-31 December)
Civilian police	170	150 (1 July-30 September)
		120 (1 October-31 December)
		6 (1 January-31 March)

[a] Representing highest level of authorized strength.

18. A reduction of $203,121,900, or 64.6 per cent from the apportionment for the current period is proposed for military and police personnel for 2004/05. The reduction reflects the downsizing and subsequent liquidation of the Mission. The budget estimates were based on the average monthly strength of 260 military observers and 8,265 contingent personnel and members of support units during the period from 1 July to 31 December 2004, as well as the average strength of 92 civilian police during the period from 1 July 2004 to 31 March 2005.

19. The Advisory Committee notes that the Mission continues to experience less than full incumbency for military personnel. For 2002/03 the average monthly deployment rate for military observers was 253 out of the 260 approved, or a delayed deployment rate of 2.7 per cent. The corresponding figures for military contingents are 15,678 out of 17,240 approved, or a delayed deployment rate of 9.1 per cent. The current incumbency, as shown in paragraph 11 above, is 256 military observers of the 260 approved for 2003/04 and 11,227 of the 12,740 military contingents approved, for delayed deployment rates of 1.5 per cent and 11.9 per cent, respectively. **Under the circumstances, it was the Committee's intention to recommend that the estimate for military contingents be adjusted by 3 per cent to better reflect the actual troop strength.**

20. The Advisory Committee notes, however, that the twenty-first report of the Secretary-General to the Security Council on UNAMSIL (S/2004/228), of 19 March 2004, proposes the retention of 1,500 military contingent personnel for two months beyond 31 December 2004. The Advisory Committee was informed that the budgetary provision in respect of 1,500 troops for the two-month period is estimated at $5.8 million, covering standard troop cost reimbursement, rotation of troops, self-sustainment, daily allowance and rations. According to the Secretariat, this cost may be absorbed within the six-month maintenance budget for UNAMSIL from 1 July to 31 December 2004; however, if the reduction of 3 per cent in the 2004/05 budget is maintained, there may be some difficulty in absorbing this additional requirement should the Security Council approve the Secretary-General's recommendations.

21. **Taking this information into account, the Advisory Committee is not pursuing its recommendation for the 3 per cent reduction to the estimate for the military component. However, this position of the Committee is conditional on the Security Council's approval of the Secretary-General's proposal. The Committee points out that any additional requirements that may arise as the**

result of the Security Council's decision on UNAMSIL and that cannot be accommodated within the Mission's budget for 2004/05, should be presented as revised estimates to be submitted to the General Assembly during the main part of the its fifty-ninth session.

2. Civilian personnel

Category	*Approved 2003/04*[a]	*Proposed 2004/05*
International staff	376	336 (1 July-30 September)
		331 (1 October-31 December)
		178 (1 January-31 March)
National staff	610	556 (1 July-30 September)
		534 (1 October-31 December)
		297 (1 January-31 March)
United Nations Volunteers	168	147 (1 July-30 September)
		139 (1 October-31 December)
		79 (1 January-31 March)

[a] Representing highest level of authorized strength.

Recommendations on posts

22. Besides the projected downsizing of international and national staff and United Nations Volunteers for the period 2004/05, the proposed staffing structure of the Mission provides for the redeployment of six posts from the abolished Office of the Deputy Special Representative of the Secretary-General for Operations and Management. The Advisory Committee was informed, upon enquiry, that it had been determined that the reduced size of the Mission, resulting from downsizing of the military component, no longer warranted the retention of two Deputy Special Representatives of the Secretary-General. Accordingly, the post of Deputy Special Representative of the Secretary-General for Operations and Management was downgraded from the Assistant Secretary-General level to the D-2 level, for the Chief Administrative Officer (see A/57/772/Add.3, para. 23); therefore, the only remaining Assistant Secretary-General post in the Mission is that of the Deputy Special Representative of the Secretary-General for Governance and Stabilization. The Committee was also informed that functions performed by the staff of the former Office of the Deputy Special Representative of the Secretary-General for Operations and Management were not abolished and that the posts previously assigned to the Office were proposed for redeployment to other offices of the Mission, as follows:

(a) *Redeployment of a P-5 post to the Office of the Deputy Special Representative of the Secretary-General for Governance and Stabilization.* The Committee notes that the functional title of the P-5 post in the abolished Office of the Deputy Special Representative of the Secretary-General for Operations and Management was Special Assistant to the Deputy Special Representative of the Secretary-General in charge of management issues, and that the new functional title of the post would be the same. The Committee further notes that most management functions of the former Office of the Deputy Special Representative of the

Secretary-General for Operations and Management were transferred to the Division of Administration. **The Committee sees no rationale for transferring the residual management functions to the Office of the Deputy Special Representative of the Secretary-General for Governance and Stabilization and is of the view that such functions, if necessary, should be reassigned among staff of the Division of Administration. Accordingly, the P-5 post in the former Office of the Deputy Special Representative of the Secretary-General for Operations and Management should be abolished;**

(b) *Redeployment of two international staff posts (one P-4 and one General Service) to the Office of the Special Representative of the Secretary-General (see A/58/661, para. 7).* **The Committee has no objection to the proposed redeployment;**

(c) *Redeployment of one international General Service post and two national General Service posts to the office of the Director of Administration.* **The Committee has no objection to the proposed redeployment.**

23. **The Advisory Committee points out that the reduction in the civilian personnel of UNAMSIL does not appear to be proportionate to the downsizing in the military component of the Mission.** For example, the Public Information Office would maintain the same number of posts (34) throughout the downsizing period; the Finance, Personnel and Procurement Sections and the Medical Unit would retain their staffing complements intact until the end of the Mission's liquidation period. **The Committee recognizes that not all functions performed in the Mission during its downsizing and liquidation will experience a decrease in workload; moreover, certain functions may require short-term additional support — for example, during such extended presence as may be approved by the Security Council (see para. 20 above), and especially during the liquidation period. Nevertheless, the Committee is of the view that there is not sufficient justification for maintaining the same number of posts in the public information and support areas during the downsizing and liquidation of the Mission. The Committee is therefore of the view that the potential exists for a further reduction in civilian personnel; it trusts that information on such further reduction in civilian personnel will be reflected in the final performance report on UNAMSIL for the period 2004/05, as appropriate.**

24. The Advisory Committee notes from the report of the Secretary-General on the budget for the support account for the financial period 2004/05 (A/58/715) that resident auditors at UNAMSIL will undergo a reduction of one P-4 and one General Service post. **In this connection, the Committee stresses the important role that resident auditors should perform during the downsizing and, especially, the liquidation periods of a peacekeeping operation and therefore recommends that the number of resident auditor posts in UNAMSIL be maintained at the current level of six (1 P-5, 2 P-4 and 3 General Service).**

25. Information provided to the Advisory Committee, upon request, indicated that for 2004/05 an additional provision of $108,200 is made for the conversion to the 100 series of five posts that are currently appointments of limited duration under the 300 series of the Staff Rules. This matter is discussed in detail in the Committee's general report on peacekeeping operations (A/58/759), in which it recommends that, in the light of the policy issues to be addressed, the proposal for the conversion of peacekeeping mission staff from the 300 series to the 100 series should be presented

in a comprehensive manner by the Secretary-General in the context of his report on human resources management policies, to be submitted to the General Assembly at its fifty-ninth session. **In that same report, the Committee has further recommended that action by the Secretariat on conversion from the 300 to the 100 series be deferred. The Advisory Committee was informed that an amount of $1,402,000 relating to the conversion of 125 posts had been erroneously included in the UNAMSIL budget for post adjustment, which does not apply to mission appointees under the 100 series. Accordingly, the Committee recommends that the estimate for international staff for UNAMSIL be reduced by $1,510,200. However, as indicated in its general report, the Committee has serious doubts about the accuracy of the figures provided. It requests detailed and well-justified information in the next submission on this subject.**

Other observations and recommendations

26. A $10,062,400 (21.3 per cent) reduction in civilian personnel costs is proposed, compared with the apportionment of $47,325,300 for 2003/04. This takes into account the reductions in international staff, national staff and United Nations Volunteers. The related staff costs take into account a 5 per cent vacancy rate for international staff, a 2 per cent vacancy rate for national staff and a 3 per cent vacancy rate for United Nations Volunteers.

27. The Advisory Committee notes that the Mission continues to experience less than full incumbency for civilian personnel. For 2002/03 the average monthly vacancy rates were 20.1 per cent for international staff, 9 per cent for national staff and 9.5 per cent for United Nations Volunteers. The current vacancy rates, as shown in paragraph 10 above, are 14.9 per cent for international staff, 4.8 per cent for national staff and 8.6 per cent for United Nations Volunteers. **Taking into account the persistent high vacancy rate and what has been stated in paragraph 23 above, the Committee recommends that the cost estimates under the budget line for civilian personnel be adjusted by 8 per cent in respect of international staff, 4 per cent in respect of national staff and 5 per cent in respect of United Nations Volunteers.**

3. Operational costs

Apportioned 2003/04	*Proposed 2004/05*
$158,454,200	$51,384,700

28. The estimated operational requirements for the period from 1 July 2004 to 30 June 2005 represent a decrease of $107,069,500, or 67.6 per cent, as compared with the apportionment for the current period. The main reason for the reduced requirements is the downsizing and projected liquidation of the Mission.

Consultants

29. The requirements for consultants for 2004/05, as shown in section II.1 of the proposed budget, are estimated at $25,200. The Committee was informed, upon enquiry, that the estimated $25,200 would be required for the hiring of two experts in the area of waste disposal and management for two weeks.

30. **The Advisory Committee is of the view that the feasibility of developing internal expertise in the area of waste disposal and management should be explored in order to minimize environmental protection costs during the liquidation period of United Nations peacekeeping operations. The Committee trusts that the Organization, in developing such expertise, will endeavour to learn from individual experts in environmental protection who are now occasionally hired in peacekeeping operations as consultants, as well as from expertise that may be available at the United Nations Environment Programme or other United Nations programmes, funds and agencies.**

Official travel

31. The estimate for official travel for 2004/05, as shown in section II.1 of the proposed budget, amounts to $513,100, a decrease of $446,900 from the amount of $960,000 apportioned for 2003/04. The total of $513,100 reflects a provision of $105,500 for training-related travel, a reduction of $454,500 from the apportionment for the period 2003/04, and a provision of $407,600 for other official travel, an increase of $7,800 over the apportionment for the period 2003/04. The Advisory Committee notes from the supplementary information provided to it that an estimated total of $407,600 for official (non-training) travel would be required for within-Mission travel ($200,000), travel of UNAMSIL personnel to Headquarters ($106,400) and travel of Headquarters staff to the Mission ($101,200).

32. The Advisory Committee notes from the performance report for the 2002/03 period that, as was the case in the 2001/02 period, a significant cost overrun ($1,019,900) has been incurred under official travel, reflecting an increase of 134.1 per cent, over the budgeted provision of $760,400. **The Committee is concerned about such a sharp increase in unbudgeted travel costs, and it trusts that necessary measures will be taken by the administration to rationalize, monitor and control the travel expenditure of the Mission. The Committee trusts that economies will be realized and that they will be reflected in the performance report.**

Training

33. The Advisory Committee notes from the supplementary information provided to it that the estimates would cover the training of 101 staff during the 2004/05 financial period, at a total cost of $121,500, including $105,500 for training-related travel. The Committee also notes from the supplementary information that out of 17 training courses, 9 will be conducted at the United Nations Logistics Base at Brindisi, Italy (14 staff members to be trained), 1 in Sweden (2 staff members), 2 in Freetown (76 staff members), 1 at Headquarters (3 staff members), 2 in Geneva (2 staff members) and 2 in Addis Ababa, Capetown or Asmara (4 staff members).

34. **The Advisory Committee is of the view that not all elements of the proposed training programme appear to take full account of the downsizing and subsequent liquidation of the Mission. For example, as indicated in the supplementary information provided to the Committee, 38 staff members of the Civil Affairs Office would be trained in communication skills, public relations and reporting to improve their productivity and quality of service and to enhance their professional skills for future mission activities. However, the proposed staffing structure of the Civil Affairs Office for the period 2004/05 provides for a maximum strength of 31 staff, including 10 national staff and 8 United Nations Volunteers (see A/58/661, table 2).**

35. **The Committee stresses the need to keep the number of staff selected for training in proportion to the tasks to be implemented by the Mission and to its specific needs. The Organization invests considerable resources in training; the Committee trusts that upon liquidation, the skills acquired by staff will not be lost and will, where possible, be made available to other missions.**

Facilities and infrastructure

36. The Advisory Committee notes from the supplementary information provided to it that while the estimated requirements for facilities and infrastructure show an overall decrease of $28,490,500, or 64.3 per cent, from the apportionment for the current period, additional requirements are envisaged under several budget lines. For example, the Mission is planning to purchase, for a total of $30,000, three incinerators in connection with environmental protection activities; a total of $102,000 is proposed for the construction of vehicle workshops in the regions ($90,000) and for the establishment of a concrete foundation/shield-base for generators ($12,000); and $58,000 is envisaged for the purchase of pumps, chemicals and spare parts for water laboratory equipment. **The Committee cautions the Mission, in view of its eventual liquidation, against investing heavily in purchasing and installing expensive equipment with a long life expectancy, especially if such equipment is of limited utility outside UNAMSIL. The Committee trusts also that the Mission will meet its needs for spare parts, to the extent possible, through the use of written-off equipment.**

37. The Advisory Committee recalls that in its previous report on UNAMSIL it commented on the fact that the United Nations pays dual tentage and accommodation rates to contingents deployed to UNAMSIL when they remain in tents after the first six months of deployment, and pointed out that local contractors and locally available materials should be taken into account when considering the cost of hard-wall accommodation (see A/57/772/Add.3, para. 34). In response to the Committee's observation, the Secretary-General indicated in section V.A of his report (A/58/661) that "a survey of the local market in UNAMSIL (especially in remote areas in the sectors where the troops are accommodated) did not indicate availability of enough building construction materials and local contractors for erection and production of local hard-wall accommodation. In addition, the troops were required to be mobile, and thus, the tentage accommodation was the most suitable for this purpose".

38. **The Advisory Committee is concerned that no progress has been made by the administration of UNAMSIL in improving the living accommodation for troops. In view of the downsizing and eventual liquidation of the Mission, the issue of constructing hard-wall accommodation is becoming moot. However, the principle underlying the requirement that troops not remain in tents beyond six months should not be violated just for financial reasons. Further comments of the Committee on this issue are contained in its general report on the administrative and budgetary aspects of the financing of peacekeeping operations (A/58/759).**

Air transportation

39. The estimate for air transportation for the period ending 30 June 2005 amounts to $17,506,800, a decrease of $45,770,600 relative to the apportionment for the current period. The variance, as explained in paragraph 23 of the proposed budget (A/58/661), is due mainly to the early withdrawal of 11 medium helicopters and 1 heavy utility helicopter in September 2004 and of a further two medium utility, 2 heavy utility and 4 attack helicopters in December 2004, and to the lower rate of utilization of the AN-72 and the removal of the IL-76 aircraft.

40. The Advisory Committee was informed, however, that at the time of the preparation of the proposed budget for the 2004/05 period, the new policy prohibiting the movement of troops or personnel by heavy MI-26 helicopters had not been introduced; this policy was to take effect on 1 April 2004. Since UNAMSIL is currently using MI-26 helicopters for the transport of passengers, the implementation of the new policy would require the replacement of one MI-26 helicopter with eight MI-8 MTV helicopters. Two MI-26 helicopters will be retained for the movement of cargo to the sectors, force reserve deployment and the repatriation and rotation of contingent equipment. The Committee was informed that the new policy, as well as an overall increase in charter hire costs for commercial MI-8 helicopters, would lead to an additional requirement of approximately $13 million for the proposed budget for the period 2004/05. That amount would provide for the repatriation of three AS-330L helicopters by August 2004, four MI-8 helicopters by November 2004, five MI-8 MTV helicopters by October 2004 and two MI-26, four MI-24 and nine MI-8 MTV helicopters by 31 December 2004. **The Committee welcomes the efforts of the administration in managing the air assets of the Mission in the context of the new air transportation policy and trusts that lessons learned will be shared with other missions. The Committee is of the view that any additional requirements for UNAMSIL resulting from the implementation of the new air transportation policy should be reported in the context of the performance report for the period 2004/05.**

41. The performance report for the period 2002/03 reflects savings of $12.4 million under air transportation. The Advisory Committee was informed that the reported savings are due mainly to the non-utilization of the IL-76, the rental cost of which was included in the budget; additionally, the use of block and extra hours for aircraft under commercial contract, as opposed to contracting for available hours under letters of assist, proved to be more cost-effective for the Mission. **The Advisory Committee commends the Mission for the action taken in response to its recommendation on the discontinuation of the use of the executive jet in UNAMSIL.**

42. The Committee was informed that the dispute between the Mission and the Sierra Leone Airport Authority, which had remained unresolved for some time, was resolved in August 2003 and that all pending claims have been processed by using the financial resources of the 2003/04 budget. **The Committee trusts that the performance report for the financial period 2003/04 will provide detailed information on the claims settled with the Sierra Leone Airport Authority.**

Communications and information technology

43. While the total requirements under information technology, estimated at $1,600,400, reflect a decrease of $1,633,200, from the apportionment for the current financial period, considerable resources would be spent on acquisition of equipment ($107,000), information technology services ($343,000), rental of equipment ($557,000), maintenance and repair of equipment ($40,000), licences, fees and rental of software ($303,400) and spare parts and supplies ($250,000). The Advisory Committee notes that the total estimated requirements of $1,600,400 are only $534,100 less than the actual expenditure for the period ended 30 June 2003, when the Mission was at full strength. **The Committee trusts that the current inventory of desktop computers, laptop computers, printers and other information technology equipment will not be expanded and that the need for spare parts for information technology equipment will be met, to the extent possible, through the use of the written-off equipment. Economies realized should be reflected in the performance report.**

Property and inventory management

44. The Advisory Committee was informed that the Mission had established an assets liquidation team that identified, as of February 2004, an assets surplus in the amount of $40 million to be transferred to the United Nations Logistics Base or other missions. The Committee intends to provide its comments and recommendations on all aspects of assets disposal at UNAMSIL in the context of its review of the liquidation report for the Mission.

45. The Advisory Committee notes from the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations closed on 30 June 2003 that the value of UNAMSIL property pending write-off and disposal as at 30 June 2002 amounted to $1,603,225, of which the Mission was able to write off $1,244,479 as at 30 June 2003; moreover, the value of UNAMSIL property pending write-off and disposal as at 30 June 2003 amounted to $2,956,422. Thus, the value of property pending write-off and disposal at UNAMSIL has increased in one year by 84 per cent, which suggests, in the view of the Committee, that property write-off is not proceeding as can be expected, especially at the downsizing stage of the Mission. The Committee was informed that due to deficiencies associated with the field assets control system, there is not yet a reliable basis for inventory management. **The Committee expects that increased attention will be paid to the write-off and disposal process at UNAMSIL, to be undertaken in full compliance with the financial rules and procedures of the Organization.**

46. **The Advisory Committee also expects that since the new system of assets management, Galileo, is being introduced in peacekeeping operations, UNAMSIL will improve its inventory control practices.** In this connection, the Committee recalls that in paragraph 29 of its previous report on UNAMSIL (A/57/772/Add.3), it pointed out that in several instances property and inventory management required significant improvement. The Committee observes that the budget document (A/58/661) contains no information on what has been done to improve property and inventory management in the Mission. **The Committee recalls that budget documents for peacekeeping operations should contain information on actions taken in response to the recommendations made by the Committee and other oversight bodies and endorsed by the General Assembly.**

47. The Advisory Committee also recalls that the Board of Auditors noted that the procurement lead times were lengthy at some missions, including UNAMSIL (see A/58/5, vol. II, chap. II, para. 175).[1] The Committee was informed, upon enquiry, that the Procurement Section of the Mission has taken the necessary measures to minimize delays in the procurement process, including (a) monitoring requisition and tender timeliness, (b) establishing an expediting function to follow up on the receipt of orders, (c) improving the description of product and service specifications and (d) improving the selection of prospective suppliers. The Committee notes that the budget document does not identify separately outputs related to procurement. **The Committee requests that outputs related to procurement activity be clearly identified and reflected in future budgets of peacekeeping operations. Moreover, the procurement lead time should be included among indicators of achievement for support services.**

V. Conclusions of the Advisory Committee

48. The action to be taken by the General Assembly in connection with the financing of UNAMSIL for the period from 1 July 2002 to 30 June 2003 is indicated in paragraph 25 of the performance report (A/58/660). **The Committee recommends that the appropriation of $699,838,300, authorized by the General Assembly in its resolution 56/251 B for the maintenance of the Mission during the period from 1 July 2002 to 30 June 2003, be reduced to $633,447,400 and that the total apportionment granted by the Assembly in its resolutions 56/251 B and 57/291 A for the maintenance of the Mission during the same period be increased from $622,469,200 to $633,447,400. Moreover, the Assembly's decision is required on the treatment of other income and adjustments for the period ended 30 June 2003 in the amount of $27,223,300.**

49. The action to be taken by the General Assembly in connection with the financing of UNAMSIL for the period from 1 July 2004 to 30 June 2005 is indicated in paragraph 30 of the proposed budget (A/58/661). **In view of its comments above, the Advisory Committee recommends that the estimated budget requirement be reduced from $199,799,800 to $196,982,200.**

Documentation

- Report of the Secretary-General: performance report on the budget of the United Nations Mission in Sierra Leone for the period from 1 July 2002 to 30 June 2003 (A/58/660)
- Report of the Secretary-General on the proposed budget for the United Nation Mission in Sierra Leone for the period from 1 July 2004 to 30 June 2005 (A/58/661)
- Report of the Secretary-General on the budget for the support account for the financial period 2004-2005 (A/58/715)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the financial performance of UNAMSIL (A/57/772/Add.3)
- General Assembly resolutions 56/251 B and 57/291 A on the financing of UNAMSIL
- Progress reports of the Secretary-General on UNAMSIL (S/2003/1201 and S/2004/228)
- Security Council resolutions 1270 (1999), 1289 (2000), 1346 (2001), 1389 (2002), 1400 (2002), 1436 (2002) and 1470 (2003)

Notes

[1] See *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 5* (A/58/5).

Annex I

Actual expenditure for the United Nations Mission in Sierra Leone for the period from 1 July 2003 to 30 June 2004

As at 29 February 2004

(Thousands of United States dollars)

Category	*Appropriation*	*Expenditure*
Military and police personnel		
Military observers	12 232.5	8 643.3
Military contingents	295 038.1	281 219.9
Civilian police	7 003.5	3 850.0
Formed police units	—	—
Subtotal	**314 274.1**	**293 713.2**
Civilian personnel		
International staff	38 868.2	28 333.2
National staff	3 765.0	2 208.5
United Nations Volunteers	4 692.1	3 423.1
Subtotal	**47 325.3**	**33 964.8**
Operational costs		
General temporary assistance	—	—
Government-provided personnel	—	—
Civilian electoral observers	—	—
Consultants	24.3	46.9
Official travel	960.0	804.7
Facilities and infrastructure	44 326.1	40 745.4
Ground transportation	7 383.3	4 566.0
Air transportation	63 277.4	44 317.8
Naval transportation	—	—
Communications	15 304.4	12 025.0
Information technology	2 676.6	2 643.5
Medical	14 954.0	14 176.7
Special equipment	6 167.8	6 167.8
Other supplies, services and equipment	3 140.3	1 924.7
Quick-impact projects	240.0	226.4
Subtotal	**158 454.2**	**127 644.9**
Gross requirements	**520 053.6**	**455 322.9**
Staff assessment income	5 882.4	4 693.5
Net requirements	**514 171.2**	**450 629.4**
Voluntary contributions in kind (budgeted)	—	—
Total requirements	**520 053.6**	**455 322.9**

Annex II

Summary of the United Nations Mission in Sierra Leone logistical support to the National Electoral Commission

As at 17 February 2004

Requirements	*Quantity*	*Remarks*
Supplies	-	-
Furniture	-	-
Table	18	-
Computer table	6	-
Conference table	1	-
White board	2	-
White board marker	12	-
White board eraser	2	-
Wastepaper basket	6	-
Wall clock	2	-
Kettle	1	-
Fuel supply for generators	Based on consumption	-
Maps	-	-
District election map	1 set	Geographic Information System to assist
Map boards	6	Same size as in UNAMSIL operations room at Kissy
Engineering	-	-
Water supply at Kissy election centre	Based on consumption	-
Power supply	24/7	-
Wiring of NEC data-processing centre at Kissy	2 rooms	-
Communications and information technology	-	-
Installation of cables for NEC data-processing centre at Kissy	2 rooms	-
Install VHF radio base stations in 12 district headquarters		Ongoing project
14 VHF radio sets in the process of installation in NEC vehicles		Ongoing project
Communications equipment/spares issued		
HF mobile radios	31	
VHF mobile radios	31	
Hand-held radios — VHF	18	
Telephones — analogue/digital	20	

Requirements	*Quantity*	*Remarks*
Telephone cables — 3 roll (6 pairs)	3	
Telephone cables — 1 roll (20 pairs)	1	
Distribution box (100 pairs)	1	
Telephone boxes	20	
Cellphones	11	
Commercial communications charges	11	
Photocopier	1	
Microwave radios, DXR-100	1	
Uninterruptible power supply 5-KVA	1	
Cisco router	1	
Miscellaneous spares and supplies		
Information technology equipment/spares issued		
Desktop computers	13	
Laptop computers	7	
Printer desktop	5	
Network switch	1	
Uninterruptible power supply-700 Smart	13	
Miscellaneous cables, connectors, etc.		
Public information section		
Use of Radio UNAMSIL and comedians for sensitization of Sierra Leoneans on the local government elections		
Air operations		
2 flights		
Transport	-	-
Provision of mechanical handling equipment at Lungi to unload voter registration materials from aircraft	1	15-ton capacity
Issued 2x MHE equipment at Kissy to load/unload voter registration materials	2	5-ton capacity
Movement and Control and the Joint Movement Control Centre distributing voter registration material all over the country using 18 UNAMSIL vehicles and the transport assets of Ukrainian transport battalion	18 UNAMSIL vehicles and Ukrainian transport battalion assets	Ongoing project